

5/4/2011



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending
June 30, 2012

☒ BUDGET 53A-19-101

Date of Hearing

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

5E Edith Bowen

Entity

Prepared by

Date

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy to Auditor, electronic to Von or Sean
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
2. School Finance & Statistics
Von Hortin Sean Thomas
von.hortin@schools.utah.gov sean.thomas@schools.utah.gov

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
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2. Utah State Auditor
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Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

7/6/2011

5E Edith Bowen 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments				
1700 Student Activities				
1900 Other Revenues From Local Sources	336,744	341,450		347,000
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation	8,896			
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	345,640	341,450	-	347,000
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs				
Regular Basic Programs				
3010 Regular School Program K-12	729,121	657,135		713,011
3015 Necessary Existent Small Schools				
3020 Professional Staff	67,860	68,342		74,154
3025 Administrative Costs	30,000	30,200		30,000
Restricted Basic Programs				
3105 Special Education -- Add-On	90,195	79,887		79,887
3110 Special Education -- Self-Contained	10,308	5,154		
3120 Extended Year Program -- Severely Disabled				
3125 Special Education -- State Programs				
3155 Career & Technology Ed -- Add-On				
3160 Career & Technology Ed-- Set-Aside				
3230 Class Size Reduction (State Funds)	79,105	68,534		75,092
TOTAL BASIC SCHOOL PROGRAM GENERATED	1,006,589	909,252	-	972,144
Other Minimum School Programs				
3330 Enhance for Accelerated Stud Prog (3211-Gifted & Talented)		892		
3212 Advanced Placement				
3213 Concurrent Enrollment				
3336 At-Risk Enhancement (3215-At-Risk - Student Program)	2,706	2,740		
3218 At-Risk -- Homeless and Minority	238	212		
3219 At-Risk -- MESA				
3220 At-Risk -- Gang Prevention				
3221 At-Risk -- Youth-in-Custody				
3636 English Language Learner Family Literacy Centers				
3641 (3640 - Extended Day Kindergarten)				
3762 Instructional Technology				
3270 Interventions for Student Success Block Grant	5,385	5,642		
3405 Social Security and Retirement	79,521			
3415 Pupil Transportation				
3423 Out-of-State Tuition				
3466 Highly Impacted Schools				
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	8,567	11,303		11,303
3521 Electronic High School and/or Public Education Online				
3555 Voted Leeway				
3560 Board Leeway				
3805 K-3 Reading Achievement	13,630	11,713		11,511
3522 Job Enhancement				
Other State Sources MSP	554,896	623,083		620,471
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	1,671,532	1,564,837	-	1,615,429
10 General Fund				2
TOTAL STATE SUPPORT AMOUNT	1,671,532	1,564,837	-	1,615,429

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5E Edith Bowen 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	648,749	672,879		673,540
3710	Driver Education (State Driver Training Tax)				
3810	Library Books & Electronic Resources	336	227		266
3866	Charter School Startup (New in FY06)	4,023			
3800	Supplementals / Other Bills				
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		2,324,640	2,237,943	-	2,289,235

4000 REVENUES FROM FEDERAL SOURCES					
4101	Impact Aid (Title VII)				
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal				
4500	Restricted Federal Through State		5,000		7,690
4520	Programs for the Disabled (IDEA)	52,476	52,116		50,101
4530	Career & Technology Education				
46XX	ARRA Programs	66,741	56,462		22,076
4600	Other Restricted Federal Through State				
4700	Federal Received Through Other Agencies				
4800	No Child Left Behind (NCLB)				
4810	Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES		119,217	113,578	-	79,867
TOTAL REVENUES, 10 GENERAL FUND		2,789,497	2,692,971	-	2,716,102

EXPENDITURES

1000 INSTRUCTION					
131	Salaries - Teachers	733,862	720,855		701,524
132	Salaries - Substitute Teachers	20,622	14,500		3,000
161	Salaries - Teacher Aides and Paraprofessionals	106,048	104,245		117,040
100	Salaries - All Other	18,465			
	Total Salaries (100)	878,997	839,600	-	821,564
210	Retirement	104,864	107,314		104,436
220	Social Security	59,747	58,860		58,080
240	Insurance (Health/Dental/Life)	127,937	126,121		122,739
200	Other Benefits	30,473	7,469		7,309
	Total Benefits (200)	323,021	299,764	-	292,564
300	Purchased Professional and Technical Services	29,797	22,838		16,500
400	Purchased Property Services	9,071			
500	Other Purchased Services	39,128	24,272		22,375
561	Tuition to Other School Districts Within the State				
562	Tuition to Other School Districts Outside the State				
563	Tuition to Private Schools				
564	Tuition to Educational Service Agencies Within the State				
565	Tuition to Educational Service Agencies Outside the State				
566	Tuition to Charter Schools				
567	Tuition to School Districts for Voucher Payments				
569	Tuition--Other		8,200		7,690
	Total Other Purchased Services (500)	39,128	32,472	-	30,065
600	Supplies	81,165	37,416		50,505
641	Textbooks	21,357	14,150		12,976
	Total Supplies (600)	102,522	51,566	-	63,481
700	Property (Instructional Equipment)	98,273	11,886		43,821
800	Other Objects				
810	Dues and Fees	1,604			3,000
	Total Other Objects (800)	1,604	-	-	3,000
TOTAL INSTRUCTION (1000)		1,482,413	1,258,126	-	1,270,995
2000 SUPPORT SERVICES					
2100 SUPPORT SERVICES - STUDENTS					
141	Salaries - Attendance and Social Work Personnel	29,907			56,358
142	Salaries - Guidance Personnel	27,466	68,356		68,356
143	Salaries - Health Services Personnel				
144	Salaries - Psychological Personnel				
152	Salaries - Secretarial and Clerical				
1000 General Fund	Other				3
	Total Salaries (100)	57,373	68,356	-	124,714
210	Retirement	8,017	10,176		18,566

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5E Edith Bowen 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
220	Social Security	4,027	4,827		8,807
240	Insurance (Health/Dental/Life)	10,033	11,959		21,820
200	Other Benefits	1,903	643		1,172
	Total Benefits (200)	23,980	27,605	-	50,365
300	Purchased Professional and Technical Services		1,600		
400	Purchased Property Services				
500	Other Purchased Services	1,367	2,308		2,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	1,367	2,308	-	2,000
600	Supplies		1,350		1,847
700	Property	2,510			
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)		85,230	101,219	-	178,926
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	94,798	94,884		97,469
152	Salaries - Secretarial and Clerical	33,389	33,389		34,391
162	Salaries - Media Personnel - Noncertificated.	5,330	14,750		18,500
100	Salaries - All Other	21,001			
	Total Salaries (100)	154,518	143,023	-	150,360
210	Retirement	21,415	19,096		22,384
220	Social Security	10,718	9,059		10,618
240	Insurance (Health/Dental/Life)	26,452	22,443		26,307
200	Other Benefits	5,467	1,224		1,413
	Total Benefits (200)	64,052	51,822	-	60,722
300	Purchased Professional and Technical Services	40	800		229
400	Purchased Property Services				
500	Other Purchased Services	6,897	2,900		2,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	6,897	2,900	-	2,000
600	Supplies		1,870		1,933
644	Library Books	336			
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	336	1,870	-	1,933
700	Property		1,500		
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		225,843	201,915	-	215,244
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration				
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
10 General Fund					4
TOTAL DISTRICT ADMINISTRATION (2300)		-	-	-	-

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5E Edith Bowen 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	122,523	160,332		110,189
152	Salaries - Secretarial and Clerical	28,028	26,173		26,958
100	Salaries - All Other				
	Total Salaries (100)	150,551	186,505	-	137,147
210	Retirement	25,232	27,765		20,417
220	Social Security	12,715	13,171		9,685
240	Insurance (Health/Dental/Life)	31,277	32,631		23,995
200	Other Benefits	6,263	1,753		1,289
	Total Benefits (200)	75,487	75,320	-	55,386
300	Purchased Professional and Technical Services	50,524	51,981		31,720
400	Purchased Property Services				
500	Other Purchased Services	4,209	3,317		6,875
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	4,209	3,317	-	6,875
600	Supplies	794	2,364		1,400
700	Property	1,350	4,749		1,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		282,915	324,236	-	233,528
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	46,334	46,334		47,701
210	Retirement	6,551	6,898		6,985
220	Social Security	3,305	3,272		3,314
240	Insurance (Health/Dental/Life)	8,246	8,107		8,209
200	Other Benefits	1,494	436		441
	Total Benefits (200)	19,596	18,713	-	18,949
300	Purchased Professional and Technical Services		165		
400	Purchased Property Services				
500	Other Purchased Services	370	900		500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	370	900	-	500
600	Supplies		276		266
700	Property		1,176		
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		66,300	67,564	-	67,416
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	60			
100	Salaries - All Other				
	Total Salaries (100)	60	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits	-			
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services	6,754			
400	Purchased Property Services		48,500		50,610
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies	3,569			
700	Property	648,748	689,961		672,701
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		659,131	738,461	-	723,311
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors				
1720	Salaries - Drivers				5
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				

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5E Edith Bowen 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
Total Salaries (100)		-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
Total Benefits (200)		-	-	-	-
400	Purchased Property Services				
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem				
591	Services Purchased From Another District Within the State	1,862	1,450		1,500
592	Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)		1,862	1,450	-	1,500
624	Motor Fuel				
625	Natural Gas				
626	Electricity				
600	Other Supplies				
Total Supplies (600)		-	-	-	-
730	Equipment				
732	School Buses				
Total Property (700)		-	-	-	-
890	Miscellaneous Expenditures				
891	Training				
Total Other Objects (800)		-	-	-	-
TOTAL STUDENT TRANSPORTATION (2700)		1,862	1,450	-	1,500
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
Total Benefits (200)		-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)		-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
Total Other Objects (800)		-	-	-	-
TOTAL OTHER SUPPORT (2900)		-	-	-	-
TOTAL SUPPORT SERVICES (2000)		1,321,281	1,434,845	-	1,419,925
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		2,803,694	2,692,971	-	2,690,920

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER FUNDS					
6100	Capital Contributions				6
6300	Special Items				

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5E Edith Bowen 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	345,640	341,450	-	347,000
3000 Total State	2,324,640	2,237,943	-	2,289,235
4000 Total Federal	119,217	113,578	-	79,867
TOTAL REVENUES	2,789,497	2,692,971	-	2,716,102
EXPENDITURES BY OBJECT				
100 Salaries	1,287,833	1,283,818	-	1,281,486
200 Employee Benefits	506,136	473,224	-	477,986
300 Purchased Professional and Technical Services	87,115	77,384	-	48,449
400 Purchased Property Services	9,071	48,500	-	50,610
500 Other Purchased Services	53,833	43,347	-	42,940
600 Supplies	107,221	57,426	-	68,927
700 Property	750,881	709,272	-	717,522
800 Other Objects	1,604	-	-	3,000
TOTAL EXPENDITURES	2,803,694	2,692,971	-	2,690,920
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(14,197)	-	-	25,182
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(14,197)	-	-	25,182
FUND BALANCE - BEGINNING (From Prior Year)	37,405	23,207		
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	23,208	23,207	-	25,182

Explanation (5900 and Adjustment to Beginning Fund Balance)

5E Edith Bowen 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
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REVENUES

1000 REVENUES FROM LOCAL SOURCES			
1310 Tuition from Pupils or Parents			
1320 Tuition from Other LEAs Within the State			
1330 Tuition from Other LEAs Outside the State			
1400 Transportation Fees			
1500 Earnings on Investments	6,367	7,500	
1740 Student Fees			
1750 School Vending			
1800 Community Services Activities			
1900 Other Revenues From Local Sources	21,791	17,475	
1940 Textbooks (Sales and Rentals)			
TOTAL REVENUES FROM, LOCAL SOURCES	28,158	24,975	-
3000 REVENUES FROM STATE SOURCES			
3851 Teacher Materials & Supplies			
3520 School Trust Land			
3405 Social Security and Retirement			
3900 Revenues from Other State Agencies			
TOTAL REVENUES FROM STATE SOURCES	-	-	-
4000 REVENUES FROM FEDERAL SOURCES			
4900 Other Revenues From Federal Sources			
TOTAL REVENUES FROM FEDERAL SOURCES	-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND	28,158	24,975	-

EXPENDITURES

1000 INSTRUCTIONAL			
100 Salaries	9,534	15,932	
210 Retirement	1,398	2,372	
220 Social Security	705	1,125	
240 Insurance (Health/Dental/Life)	1,760	2,787	
200 Other Benefits	319	150	
Total Benefits (200)	4,182	6,434	-
300 Purchased Professional and Technical Services	24,033	16,107	
400 Purchased Property Services	3,830		
500 Other Purchased Services	71	3,798	
600 Supplies	7,283	3,800	
700 Property	12,248	3,780	
800 Other Objects			
810 Dues and Fees			
Total Other Objects (800)	-	-	-
TOTAL OTHER SERVICES (1000)	61,181	49,851	-
2000 SUPPORT SERVICES			
100 Salaries			
210 Retirement			
220 Social Security			
240 Insurance (Health/Dental/Life)			
200 Other Benefits			
Total Benefits (200)	-	-	-
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies	24		
700 Property			
800 Other Objects			
810 Dues and Fees			
Total Other Objects (800)	-	-	-
TOTAL SUPPORT SERVICES (2000)	24	-	-
3300 COMMUNITY SERVICES			
100 Salaries			

5E Edith Bowen 21 STUDENT ACTIVITY FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
TOTAL COMMUNITY SERVICES (3300)		-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		61,205	49,851	-

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)			
5200 Transfers In from Other Funds			
5210 Transfers Out to Other Funds			
5300 Proceeds From Sale of Capital Assets			
5400 Loan Proceeds			
5500 Capital Lease Proceeds			
5900 Other Financing Sources (Uses) (Add Explanation)			
6000 OTHER ITEMS			
6100 Capital Contributions			
6300 Special Items			
6400 Extraordinary Items			
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE			
1000 Total Local	28,158	24,975	-
3000 Total State	-	-	-
4000 Total Federal	-	-	-
TOTAL REVENUES	28,158	24,975	-
EXPENDITURES BY OBJECT			
100 Salaries	9,534	15,932	-
200 Employee Benefits	4,182	6,434	-
300 Purchased Professional and Technical Services	24,033	16,107	-
400 Purchased Property Services	3,830	-	-
500 Other Purchased Services	71	3,798	-
600 Supplies	7,307	3,800	-
700 Property	12,248	3,780	-
800 Other Objects	-	-	-
TOTAL EXPENDITURES	61,205	49,851	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(33,047)	(24,876)	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-
NET CHANGE IN FUND BALANCE	(33,047)	(24,876)	-
FUND BALANCE - BEGINNING (From Prior Year)	691,060	658,015	
Adjustment to Beginning Fund Balance (Add Explanation)	2		
FUND BALANCE - ENDING	658,015	633,139	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

5E Edith Bowen 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011

ORIGINAL BUDGET FY 2012
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850
20,500
21,350
-
-
21,350

11,058
1,646
781
1,935
104
4,466
15,500
2,500
-
33,524
-
-
-

ORIGINAL
BUDGET
FY 2012
-
-
-
33,524

-

21,350
-
-
21,350
11,058
4,466
15,500
-
2,500
-
-
-
33,524
(12,174)
-
(12,174)
(12,174)

ORIGINAL BUDGET FY 2012

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TOTAL FUND BALANCES	-	-
TOTAL LIABILITIES AND FUND BALANCES	-	-

5E Edith Bowen	ACTUAL	FINAL	ACTUAL	ORIGINAL
23 NON K-12 PROGRAMS FUND	FY 2010	BUDGET	FY 2011	BUDGET
		FY 2011		FY 2012

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	-	-	-	-
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped				
3209 Adult Education				
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
4000 REVENUES FROM FEDERAL SOURCES				
4522 Special Ed - Preschool				
4580 Adult Education				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	-	-	-	-
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	-	-	-	-

EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	-	-	-	-
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				10
400 Purchased Property Services				
500 Other Purchased Services				

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5E Edith Bowen 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	-	-	-	-

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	-	-		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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5E Edith Bowen				
31 DEBT SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	-	-	-	-
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	-	-	-	-

EXPENDITURES

5000 DEBT SERVICE				
830 Interest				
840 Redemption of Principal				
845 Debt Issuance Costs on Refunding				
890 Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	-	-		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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5E Edith Bowen				
32 CAPITAL PROJECTS FUND				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
8100 ASSETS				
8110	Cash in Banks and On Hand	-		
8120	Investments	-		
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	-		
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due From Other Funds	-		
8190	Other Assets	-		
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		
9510	Accounts Payable	-		
9530	Accrued Liabilities	-		
9540	Accrued Salaries and Withholdings	-		
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	-		
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Liabilities	-		
TOTAL LIABILITIES		-		-
9800 FUND BALANCES				
9871	Retracted - Capital Outlay	-		
9881	Committed - Contracts	-		
9898	Assigned - Other	-		
9899	Unassigned	-		
TOTAL FUND BALANCES		-		-

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TOTAL LIABILITIES AND FUND BALANCES	-		-	
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5E Edith Bowen 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	0	0	0	0
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	0	0	0	0

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5E Edith Bowen 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
730 Equipment				
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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5E Edith Bowen 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	0	0	0	0
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
460 Construction and Remodeling				
Total Property (400)	0	0	0	0
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements				
720 Buildings				
731 Machinery				
732 School Buses				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	0	0	0	0
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	0	0	0	0

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5E Edith Bowen 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	-	-		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

EOF

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5E Edith Bowen 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	-	-		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)	

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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5E Edith Bowen 49 or 51 FOOD SERVICE FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
1620	Sales to Adults	7,933	8,000		8,000
1690	Other Revenues From Local Sources	11,615	10,500		11,000
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES		67,599	63,000	0	64,500
3000 REVENUES FROM STATE SOURCES					
3700	Miscellaneous State Revenues				
3770	School Lunch				
TOTAL REVENUES, STATE SOURCES		0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES					
4571	Lunch Reimbursement				
4572	Lunch Reimbursement (Free and Reduced Meals)	68,368	68,203		68,500
4573	Special Milk Reimbursement				
4574	Breakfast Reimbursement				
4575	Child and Adult Care Food Program				
4578	NET (Nutritional Education and Training Program)				
4579	Other Child Nutrition Program Revenue				
4970	Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES		68,368	68,203	0	68,500
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND		135,967	131,203	0	133,000

EXPENSES/EXPENDITURES

3100 FOOD SERVICES					
100	Salaries	51,808	45,000		47,000
210	Retirement	4,993	4,168		4,466
220	Social Security	3,532	2,627		2,769
240	Insurance (Health/Dental/Life)	6,283	4,899		5,249
200	Other Benefits	1,221	348		367
Total Benefits (200)		16,029	12,042	0	12,851
300	Purchased Professional and Technical Services	913	1,335		750
400	Purchased Property Services				
500	Other Purchased Services		90		150
600	Non-Food Supplies	3,093	489		580
630	Food	54,226	45,000		47,000
Total Supplies (600)		57,319	45,489	0	47,580
700	Property	2,394			
780	Depreciation - Enterprise Funds				
Total Property (700)		2,394	0	0	0
800	Other Objects				
810	Dues and Fees				
Total Other Objects (800)		0	0	0	0
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND		128,463	103,956	0	108,331

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE					
1000	Total Local	67,599	63,000	-	64,500
3000	Total State	-	-	-	-
4000	Total Federal	68,368	68,203	-	68,500
TOTAL REVENUES		135,967	131,203	-	133,000
EXPENSES / EXPENDITURES BY OBJECT					

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5E Edith Bowen 49 or 51 FOOD SERVICE FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
100	Salaries	51,808	45,000	-	47,000
200	Employee Benefits	16,029	12,042	-	12,851
300	Purchased Professional and Technical Services	913	1,335	-	750
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	-	90	-	150
600	Supplies	57,319	45,489	-	47,580
700	Property	2,394	-	-	-
800	Other Objects	-	-	-	-
TOTAL EXPENSES/EXPENDITURES		128,463	103,956	-	108,331
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		7,504	27,247	-	24,669
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE		7,504	27,247	-	24,669
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)		21,500	29,005		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)		1			
NET ASSETS / FUND BALANCE - ENDING		29,005	56,252	-	24,669

Explanation (5900 and Adjustment to Beginning Fund Balance)	

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5E Edith Bowen OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
8100 ASSETS				
8110	Cash in Banks and On Hand	-		
8120	Investments	-		
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	-		
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due from Other Funds			
8140	Inventories			
8150	Prepaid Expenditures / Expenses			
8190	Other Current Assets	-		
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		
9510	Accounts Payable	-		
9530	Accrued Liabilities	-		
9540	Accrued Salaries and Withholdings	-		
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	-		
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Current Liabilities	-		
9600	Long-term Liabilities - Enterprise Funds			
TOTAL LIABILITIES		-		-
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9861	nonspendable - Endowments			
9869	Nonspendable - Other			
9875	Restricted - Foundation			
9879	Restricted - Other			
9889	Committed - Other			
9898	Assigned - Other	-		
9899	Unassigned	-		
TOTAL NET ASSETS / FUND BALANCES		-		-
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		-		-

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5E Edith Bowen OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	0

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5E Edith Bowen OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

7/6/2011

5E Edith Bowen OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	-	-		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/6/2011

5E Edith Bowen SUMMARY - ALL FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES BY SOURCE				
1000 Total Local	441,397	429,425	-	432,850
3000 Total State	2,324,640	2,237,943	-	2,289,235
4000 Total Federal	187,585	181,781	-	148,367
TOTAL REVENUES	2,953,622	2,849,149	-	2,870,452
EXPENDITURES BY OBJECT				
100 Salaries	1,349,175	1,344,750	-	1,339,544
200 Employee Benefits	526,347	491,700	-	495,303
300 Purchased Professional and Technical Services	112,061	94,826	-	64,699
400 Purchased Property Services	12,901	48,500	-	50,610
500 Other Purchased Services	53,904	47,235	-	45,590
600 Supplies	171,847	106,715	-	116,507
700 Property	765,523	713,052	-	717,522
800 Other Objects	1,604	-	-	3,000
TOTAL EXPENDITURES	2,993,362	2,846,778	-	2,832,775
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(39,740)	2,371	-	37,677
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(39,740)	2,371	-	37,677
FUND BALANCE - BEGINNING (From Prior Year)	749,965	710,227	-	-
Adjustments to Beginning Fund Balance	3	-	-	-
FUND BALANCE - ENDING	710,228	712,598	-	37,677

EOF

ANNUAL FINANCIAL REPORT

7/6/2011

5E Edith Bowen

Detail Schedule of Property Tax

	FY 2010		FY 2011			FY 2012	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)							
Voted Leeway (53A-17a-133)							
Board Leeway (53A-17a-134) (Class Size Reduction)							
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)							
Tort Liability (63-30-27)							
10% of Basic (53A-17a-145) Operating							
Redemptions - Basic Levy							
Redemptions - Voted Leeway							
Redemptions - Board Leeway							
Redemptions - Special Transportation							
Redemptions - Tort Liability							
Redemptions - Board Levy							
Redemptions - Reading Levy							
Redemptions - 10% of Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax Board Leeway							
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Vehicle Fees in Lieu of Tax - Reading							
Vehicle Fees in Lieu of Tax - 10% of Basic							
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.000000	0	.000000	0	0	.000000	0
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000000	0	.000000	0	0	.000000	0
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000000	0	.000000	0	0	.000000	0
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)							
10% of Basic (53A-17a-145) Capital							
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found							
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx		xxx			xxx	
Tax Sales and Redemptions 10% of Basic							
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.000000	0	.000000	0	0	.000000	0
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.000000	0	.000000	0	0	.000000	0

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2011):** The 2010 Actual have been pre-loaded as well as the 2010 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2011 actual and fiscal year 2012 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2011 budget column
- c. **Original Budget (FY2012):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charters

- a. **July 15th.**

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminated function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. **Beginning in the 2010-2011 year you will need to break the 10% of Basic tax rate into a general fund amount and a Capital Projects amount and show the amount budgeted in the proper fund. Revenues and expenditures are to be reported in the appropriate fund. (See Tax Worksheet) There should be no transfers for amounts between funds other than those allowed in 2010 HB 295 for Fiscal Years 2011 and 2012.**

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

* Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Utah State Office of Education
c/o Von Hortin
von.hortin@schools.utah.gov

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- * School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Please send the signature page to:

- * School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- * School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- * Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)